

**CERTIFICATION OF ADMINISTRATIVE RULES
OF THE DEPARTMENT OF REVENUE
FILED WITH THE SECRETARY OF STATE
KAREN HANDEL**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rule is a correct copy as promulgated and adopted on the 20 of August, 2009.

GEORGIA DEPARTMENT OF REVENUE

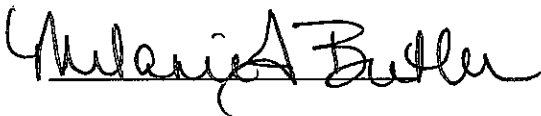
Filing Date: August 20, 2009.

The Georgia Department of Revenue has adopted:

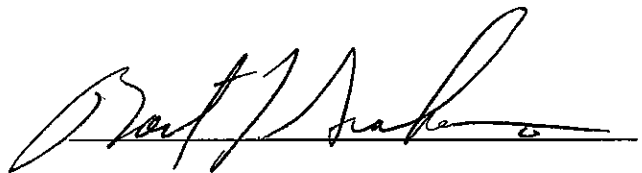
Rule 560-8-3-.07, entitled "Cigarettes – Tax Stamping Methods and Discounts – Distributor."

The aforementioned Rule is being adopted under the authority of O.C.G.A. §§ 48-2-12, and 48-11-3.

Sworn to and subscribed before me this 20 day of August, 2009.



(Signature of Notary Public)
(Notary Public Seal)



Bart L. Graham
Commissioner
Georgia Department of Revenue

Notary Public, Rockdale County, Georgia
My Commission Expires Nov. 19, 2012

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-8-3
DISTRIBUTOR PROVISIONS**

**560-8-3.07 Cigarettes – Tax Stamping Methods and
Discounts – Distributor.**

(1) Licensed Distributors of cigarettes shall use only tax stamping methods and tax stamps approved by the Commissioner.

(2) The Commissioner adopts one uniform single bracket for discounts concerning cigarette stamps.

(3) For the single bracket licensed distributors of cigarettes shall be allowed to:

(a) Purchase cigarette tax stamps at a discount of three and one-half percent of the face value of the cigarette stamps purchased.

(4) Licensed Distributors shall affix a certain color cigarette tax stamp, specified by the Commissioner, to a specific category of cigarette products. The categories are:

(a) Cigarette products produced by a manufacturer listed as a participant for tobacco manufacture and brand compliance for Master Settlement Agreement as set forth on the Georgia Attorney General's website.

(b) Cigarette products produced by a manufacturer listed as a non-participant for tobacco manufacture and brand compliance for Master Settlement Agreement as set forth on the Georgia Attorney General's website.

(5) The primary color(s) of the cigarette tax stamps in subparagraph (4)(b) shall be different from the primary color(s) of the cigarette tax stamps in sub paragraph (4)(a) of this Regulation.

(6) All cigarette tax stamps issued by the Department shall conform to this Regulation beginning April 1, 2009.

(7) Failure to apply the appropriate cigarette tax stamp as provided for in this Regulation shall result in administrative action by the Department including revocation or suspension of license.

Authority: O.C.G.A. §§ 48-2-12 and 48-11-3.